

109TH CONGRESS  
1ST SESSION

# H. R. 321

To amend the Internal Revenue Code of 1986 to allow a refundable credit to certain senior citizens for premiums paid for coverage under Medicare Part B.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 2005

Mrs. EMERSON introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable credit to certain senior citizens for premiums paid for coverage under Medicare Part B.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Notch Baby Health  
5       Care Relief Act of 2005”.

6       **SEC. 2. PREMIUMS PAID BY CERTAIN SENIOR CITIZENS**  
7       **FOR MEDICARE PART B.**

8       (a) IN GENERAL.—Subpart C of part IV of sub-  
9       chapter A of chapter 1 of the Internal Revenue Code of

1 1986 (relating to refundable credits) is amended by redес-  
2 ignating section 36 as section 37 and by inserting after  
3 section 35 the following new section:

4 **“SEC. 36. PREMIUMS PAID BY CERTAIN SENIOR CITIZENS**  
5 **FOR MEDICARE PART B.**

6 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
7 gible individual, there shall be allowed as a credit against  
8 the tax imposed by this subtitle for the taxable year an  
9 amount equal to the aggregate premiums paid under sec-  
10 tion 1840 of the Social Security Act by the taxpayer dur-  
11 ing the taxable year for enrollment of the eligible indi-  
12 vidual under part B of title XVIII of such Act.

13 “(b) ELIGIBLE INDIVIDUAL.—For purposes of sub-  
14 section (a), the term ‘eligible individual’ means—

15 “(1) an individual born after 1916 and before  
16 1927 who had wages or self-employment income  
17 credited for one or more years prior to 1979 and  
18 who was not eligible for an old-age or disability in-  
19 surance benefit, and did not die, prior to January  
20 1979,

21 “(2) the spouse (as determined under section  
22 7703) of an individual described in paragraph (1),  
23 and

24 “(3) the widow or widower, as the case may be,  
25 of an individual described in paragraph (1).”.

1 (b) TECHNICAL AMENDMENTS.—

2 (1) Paragraph (2) of section 1324(b) of title  
3 31, United States Code, is amended by striking “or  
4 enacted” and inserting “enacted” and by inserting  
5 before the period “, or from section 36 of such  
6 Code”.

7 (2) The table of sections for subpart C of part  
8 IV of subchapter A of chapter 1 of the Internal Rev-  
9 enue Code of 1986 is amended by striking the last  
10 item and inserting the following new items:

“Sec. 36. Premiums paid by certain senior citizens for medicare part B.

“Sec. 37. Overpayments of tax.”.

11 (c) EFFECTIVE DATE.—The amendments made by  
12 this section shall apply to premiums paid after the date  
13 of enactment of this Act.

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